

## BALANCE SHEET

## GOVERNMENTAL FUNDS

November 30, 2005

	General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash					
Petty cash	\$ 3,000				3,000
Demand deposits	12,881,668		478	1,753,998	14,636,144
Certificates of deposit	21,580,959	16,437,608	43,295,000	102,761,421	184,074,988
Investments				19,753,893	19,753,893
Receivables					
Taxes	18,851,158	12,474,768		29,984,031	61,309,957
Interest	4,588	45,764		17,548	67,900
Accounts		452,616			452,616
Other	466,408				466,408
Due from Federal, State and other governmental units	13,136,837	5,646,745	5,485,257	7,460,556	31,729,395
Due from other funds	1,615,180		46,659	2,546,234	4,208,073
Advances receivable from other funds	119,600				119,600
Inventory		187,543			187,543
Other assets	563,364	15,840			579,204
<b>Total assets</b>	<b>\$ 69,222,762</b>	<b>35,260,884</b>	<b>48,827,394</b>	<b>164,277,681</b>	<b>317,588,721</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 4,254,334	639,162	1,116,249	9,443,059	15,452,804
Accrued payroll	2,490,957	879,234	191,891	642,187	4,204,269
Unearned revenue	21,952,135	17,111,329		29,295,222	68,358,686
Retainage payable			135,979	1,869,316	2,005,295
Compensated absences	2,977,878		223,253	493,383	3,694,514
Advances payable to other funds				119,600	119,600
Due to Federal, State and other governmental units	526,606	517,053	290,950	715,137	2,049,746
Due to other funds	1,791,101		1,161,962	1,813,462	4,766,525
Other liabilities	714,628	118,650	329,921	1,397,804	2,561,003
<b>Total liabilities</b>	<b>34,707,639</b>	<b>19,265,428</b>	<b>3,450,205</b>	<b>45,789,170</b>	<b>103,212,442</b>
<b>FUND BALANCES</b>					
Reserved for					
Encumbrances	1,143,831		11,072,859	18,915,978	31,132,668
Non-current receivables	619,600				619,600
Prepaid items		15,840			15,840
Inventories		187,543			187,543
Grant programs		336,864			336,864
Debt service				29,895,606	29,895,606
Unreserved reported in					
General Fund	32,751,692				32,751,692
Special Revenue Funds		15,455,209	34,304,330	62,486,019	112,245,558
Capital Projects Funds				7,190,908	7,190,908
<b>Total fund balances</b>	<b>34,515,123</b>	<b>15,995,456</b>	<b>45,377,189</b>	<b>118,488,511</b>	<b>214,376,279</b>
<b>Total liabilities and fund balances</b>	<b>\$ 69,222,762</b>	<b>35,260,884</b>	<b>48,827,394</b>	<b>164,277,681</b>	<b>317,588,721</b>

The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.